

strapped businesses to attract and retain employees who want to share in the fruits of a growing company. The Woman's High Tech Coalition wrote to me last year:

The education process on stock options needs to be complete in its understanding of what this opportunity has meant to so many women, in particular, in terms of their ability to lift themselves and their children out of a cycle that can affect several generations.

Unfortunately, the process at the FASB is not designed to consider the broader economic benefits of stock-option programs in its rule-making process. In failing to consider these benefits, the FASB's actions may end up doing more harm than good. And before we allow unaccountable officials to create new rules that effectively eliminate stock option programs, I strongly believe that we should be fully informed about the broader impact on workers and productivity. A recently published book, "In the Company of Owners: The Truth About Stock Options (And Why Every Employee Should Have Them)" includes extensive research showing that broad-based stock option plans, over the past 20 years, enhanced productivity, spurred capital formation, and enhanced shareholder value. We should carefully review the implications of any new policy on stock options programs before implementing them and hoping for positive results.

As a result of FASB's decision and the refusal to consider alternatives to expensing, I am joining Senator ENSIGN in introducing legislation that calls for the Securities and Exchange Commission to undertake a thorough review of stock option programs and an assessment of the value of greater disclosure as an alternative to expensing. The bill sets a 3-year framework for evaluating this alternative to expensing during which the SEC could not enforce any new accounting standard on options that the FASB establishes.

If the SEC's studies indicate that greater disclosure is not getting enough information to investors, then we can revisit the issue. But we should not let unelected, unaccountable FASB officials dictate policy through a rushed accounting standard. We must exercise our oversight function and carefully weigh alternatives that would be better for workers, investors, and the economy as a whole.

TAIWAN SUPPORT

Mr. CRAPO. Mr. President, I rise today to bring to the attention of my colleagues the importance of U.S. relations with Taiwan.

Most Americans have been focused on the two media showpiece events in recent weeks—the conflict in Iraq and the SARS pandemic. I would note to the Senate that our relations with Taiwan—a key strategic ally for the United States and a critical regional trading partner—should not be overlooked.

In addition to its strategic role with the U.S., Taiwan has a strong market-based economy and burgeoning multiparty democratic system. It has helped lead the modernization of Southeast Asia by demonstrating the importance of respecting civil liberties and the rule of law.

A component of U.S. efforts to ensure regional stability is to maintain strong relations with Taiwan, including assurances to protect the island against military attacks. To support this effort, the U.S. has a tradition of providing military assistance to Taiwan for the purpose of its self-defense. In recent years, this assistance has primarily been in the form of sales of aircraft and advanced warning radars to the Taiwanese government. Most recently, the Bush administration announced it would sell Taiwan a new assortment of defense articles, including diesel submarines, P-3C anti-submarine aircraft, and Kidd-class destroyers. I support this decision because it recognizes the legitimate self-defense requirements of Taiwan, but does not destabilize the sensitive relations between Taipei and Beijing.

The Key to ensuring peace and stability in the region is to promote healthy U.S. relations with Taiwan and support efforts to encourage the People's Republic of China and Taiwan to resolve their differences peacefully. We should continue to pursue a means of supporting Taiwan without harming U.S. interests in China.

IN MEMORY OF HENRY BERMAN

Mrs. FEINSTEIN. Mr. President, I rise today to pay tribute to a very dear friend and colleague of mine, Henry Berman, who died on Tuesday, April 27. He was just 92 years old.

He was a true Renaissance man—a man who loved life and loved people. Indeed, there was not a sweeter, gentler, or more generous person on earth than Henry Berman.

Born in 1910, in New Haven, CT, Henry made his way to San Francisco in the early 1930s. During the Great Depression he worked as laborer, then sold butter and eggs, until he settled down as a consultant for Joseph Seagrams & Sons, where he worked for 56 years.

Long active in San Francisco politics and a dedicated philanthropist, I was lucky enough to have Henry serve as the Chairman of the Fire Commission during my tenure as mayor.

I was also fortunate enough to have him serve as my campaign treasurer, in 1992, when I first ran for the United States Senate. I never had a more loyal supporter.

He served the city of San Francisco up until the very end of his life, when he was the president of the airport commission. According to his son Ron, Henry was on the phone with airport leaders even during the last days of his illness.

That's classic Henry for you: if he could walk, sure enough he would be there. He was truly one of a kind.

He was also involved in a wide range of civic and charitable work, including the Anti-Defamation League of B'nai B'rith, the American Jewish Committee, Meals on Wheels and "Mo's Kitchen," which provides daily meals at Glide Memorial Methodist Church in San Francisco.

Henry was also an overseer of UC-San Francisco, a trustee of the McLaren School of Business at the University of San Francisco, and a board member of USF's Fromm Institute of Lifelong Learning.

When someone lives as long as Henry did—92 long, prosperous, and productive years you can't conceive of the world without them.

My heartfelt condolences go out to his wonderful wife Sally, to his sons Ron and Bob, and to his grandchildren and great-grandchildren.

I will miss him greatly, but consider myself so very privileged to have known Henry Berman to be able to call him my loyal colleague and my dear, dear friend.

ADDITIONAL STATEMENTS

RALPH KRISKA PERDUE

• Ms. MURKOWSKI. Mr. President, today I honor a pillar of the Fairbanks business community and a respected Athabaskan Elder, Ralph Kriska Perdue, who passed on early Tuesday morning at the age of 73. I doubt that most folks in Interior Alaska knew his real age. You see, for years Ralph's wife, Dorothy, conducted a 39th birthday sale, every Christmas, at the family store, Perdue's Jewelers.

Ralph was born on December 16, 1929 in the village of Koyukuk on the Yukon River. He became interested in making jewelry around 1946 and in 1961 opened a jewelry store in downtown Fairbanks. Ralph was a determined individual. He once told a reporter for the Fairbanks Daily News-Miner, "To me, there is satisfaction that something is done the way it should be done, whether it's a piece of jewelry or anything that confronts me." The Fairbanks economy has experienced booms and busts, but Perdue's Jewelers has grown and prospered.

Ralph will be remembered in Interior Alaska for many things. A bridge between the Native community and the broader community, he served for 6 years as president of the Tanana Chiefs Conference and as a member of the Fairbanks North Star Borough Assembly and the Fairbanks North Star Borough School Board.

He will be dearly remembered as the father of the Fairbanks Native Association, which he helped found in 1963. Today, the Fairbanks Native Association has an annual operating budget of about \$13 million and a workforce of

300 people. It provides a variety of social services to the people of Fairbanks, including a very successful regional alcoholism treatment center, which was appropriately named the "Ralph Perdue Center."

Annette Freiburger, executive director of the Fairbanks Native Association (FNA), is quoted in the *News-Miner* as follows, "Ralph has always served as a guide and inspiration for FNA. We recognized him as our FNA chief, the only chief we have in Fairbanks."

Ralph was also the devoted father of Karen Perdue Bettisworth, the distinguished former commissioner of the Alaska Department of Health and Social Services, and of Mona Perdue Jones. I extend to Dorothy, to Karen and to Mona, my deepest condolences and I join with the Fairbanks community in extending my appreciation to the late Chief Ralph Kriska Perdue for a job well done.●

RECOGNIZING LORRAINE JOHNSON, 2003 GEORGIA TEACHER OF THE YEAR

● Mr. MILLER. Mr. President, I would like to pay tribute to Lorraine Johnson, Georgia's 2003 Teacher of the Year and a finalist for National Teacher of the Year.

This Coweta County seventh grade teacher was selected as one of four finalists for the National Teacher of the Year award by a panel made up of members from 15 national education organizations. She attended a ceremony yesterday at the White House where the President recognized this great achievement, and I was honored to be part of the audience.

Ms. Johnson has been an outstanding educator for over 18 years and has taught seventh-grade English and language arts at Arnall Middle School in Newnan, GA, for the past 8 years. This past year, Ms. Johnson has been on a sabbatical to travel across the State of Georgia giving speeches and conducting workshops for her peers at other Georgia schools.

Ms. Johnson told a reporter recently that she hopes she can inspire other teachers to have pride in their profession, and I think she is achieving that goal. Though her commitment and dedication to teaching she has influenced hundreds of students and made Georgia and our entire country a better place.●

● Mr. CHAMBLISS. Mr. President, I rise today to pay a special tribute to Lorraine Johnson of Newnan, GA. Lorraine Johnson is an outstanding Georgia educator.

Lorraine Johnson was recently honored and recognized as one of four finalists by President George W. Bush at the White House for the National Teacher of the Year award.

Top notch teachers, like Lorraine Johnson, work day and night to make a difference to our Nation's young people as they prepare for their future.

These are our true American heroes in our communities, in our States and in our Nation. As the husband of a retired teacher who spent 35 years in the classroom, I know first hand the deep commitment, tough challenges, and endless efforts that go along with being a dedicated teacher. There is no doubt about it: Lorraine Johnson is a dedicated educator.

Lorraine Johnson teaches seventh grade language arts at Arnall Middle School in Newnan, GA. In my home State of Georgia, Lorraine's excellence is no secret. She was named Georgia's Teacher of the Year for 2003 for her remarkable efforts.

It was a real honor and a privilege to share in a special White House ceremony praising Lorraine's hard work and dedication. President George W. Bush, U.S. Secretary of Education Rodney Paige and many other lawmakers also commended Lorraine Johnson for her accomplishments.

Lorraine Johnson of Newnan, GA, is truly an outstanding educator. Not only is she an inspiration to Georgians, but she is an inspiration to all Americans.●

HONORING BOB PROFT

● Mr. COLEMAN. Mr. President, I ask that the following two tributes honoring the life of the late Bob Proft—a proud Minnesotan, respected author, and brave World War II veteran—be printed in the RECORD.

The tributes follow.

[From the Star Tribune, Jan. 1996]

A TRIBUTE TO HEROES (By Chuck Haga)

Fifty years ago, Congress awarded a Medal of Honor to Jimmy LaBelle, a 19-year-old Marine from Columbia Heights and one of Bob Proft's best friends.

Proft, a B-17 radio operator during the war, always wondered what his buddy had done to receive the country's highest military decoration, but he could find no lists, no compilation of citations.

So Proft published a book. Working out of his sign-painter's garage in Columbia Heights, he researched the history of the medal, compiled lists of the recipients and their citations—from the Civil War through Vietnam—and in 1980 assembled an encyclopedic document of more than 1,100 pages. With co-publisher Mitch DeMars of Columbia Heights, he brought out an updated edition last year.

Now anybody can look up Jimmy LaBelle's name and find out just what he did before he died on March 8, 1945, on Iwo Jima.

"I don't think there's anything else I've ever done that's given me more satisfaction," Proft said.

He is a fit man of 70, earnest in his cause but self-effacing when talking about his own military service. "I didn't do anything heroic whatsoever," he said.

But heroes matter to him.

"It bothers me that you can talk to young people and they don't even know what the Medal of Honor is," he said. "They know John Wayne. They know 'Rambo.' Real heroes are forgotten."

LaBelle was a soft-spoken, unassuming teenager, "Just one of the guys growing up in the Heights," Proft said. During high

school, he worked at a hamburger joint called Virg's on Central Ave. He boxed in intramurals.

About 15 years after the war, Proft was painting a sign near Virg's. As he passed the hamburger joint, he thought about LaBelle and his Medal of Honor.

"It struck me that I didn't know anything about what he had done," he said.

He went to his local library, then to the Minneapolis Public Library. He wrote to government and military sources. A friend helped with the search, but they came up empty-handed.

In the late 1960s, the U.S. Government Printing Office compiled lists of recipients with their citations, he said, but that material was distributed only to federal depository libraries and couldn't be checked out.

Proft thought there should be something that could go in school libraries, something that young hamburger-flippers could stumble across.

"You can't sit and read this book like a novel," he said. "The citations would start blending together. But if you pick out a few citations at a time, they can really grip you."

The honor roll lists 47 Minnesotans, including Dale Wayrynen of McGregor, who received the medal posthumously for gallantry in Vietnam. Ten of the Minnesotans were natives of other countries: Germany, Austria, Norway, England, Ireland and Canada.

Proft's favorite is the citation for Nathaniel Gwynne, who was 15 and trying to talk his way into the 13th Ohio Cavalry on July 30, 1864, at Petersburg, Va. When the unit charged a Confederate position, Gwynne rode along.

The Yankees were forced to retreat, leaving their flag and battle standards. Young Gwynne charged back along, gathered up the colors and—despite having an arm almost shot off—brought them back.

"Somebody said, 'That young man should get the Medal of Honor,'" Proft said. "Somebody else said, 'Yes, but we'd better get him mustered first.'"

Since the medal was first presented in 1863, 3,420 have been awarded. Eighteen people received two medals.

An award requires at least two witnesses, and the action must involve "gallantry beyond the call of duty" and the risk of death.

In 1916, a congressional panel reviewed records of medals awarded to that point and rescinded 910, Proft said, because they didn't meet those standards.

Proft's book includes the citation for Alvin York, of course, the conscientious objector from Tennessee who became a World War I hero. Gary Cooper portrayed him in the film "Sgt. York."

And there are the stories of two living Minnesotans who received the Medal of Honor: Don Rudolph of Bovey, for actions in the Philippines during World II, and Mike Colalillo of Duluth, for actions against German forces near the end of the war in Europe.

Proft's labor was a good thing, said Rudolph, 74. "It gets it into the schools and the city libraries."

The Veterans of Foreign Wars post in Grand Rapids, Minn., bought 12 of the books for local schools and libraries, he said.

Rudolph has had his own copy of the book signed by about 200 recipients of the medal. Today, only 184 recipients are living.

"I've read the citations of everybody in the book," he said.

His own citation tells of his actions Feb. 5, when his platoon had been pinned down at Munoz, on Luzon: "While administering first aid on the battlefield, he observed enemy fire issuing from a nearby culvert. Crawling to the culvert with rifle and grenades, he killed